

Chapter 34

Interfund Billing System

34-1. General

The Interfund system is an automated billing and fund transfer process designed to replenish seller activity's cash reserves immediately. Automated billings are generated for consumers upon constructive issuance of Military Standard Requisitioning and Issue Procedures (MILSTRIP) items. Activities designed to control reimbursable issues from wholesale-level supply sources (seller activities) route bills to consumers via File Transfer Process (FTP), through the Defense Automated Addressing System (DAAS). Bills issued by retail-level supply sources are routed through DAAS or passed by interfacing system processes to consuming activities. These bills will either be accepted, with the proper accounting classification assigned, or suspended. If suspended, appropriate action must be taken to request credit, or transfer charges to the appropriate consumer.

34-2. Professional requirements

a. The accountant's role in management of the interfund billing process demands analytical skills and good communication and coordination abilities. A good working relationship is required with installation supply activity personnel, off-post supply personnel and the Defense Finance and Accounting Service-Indianapolis Center (DFAS-IN). To plan and direct the interfund program, accountants must be familiar with interfund policies and procedures. From an analysis perspective, accountants must also have knowledge of--

(1) the data elements which comprise an interfund record at detail and summary level

(2) each type of transaction which impacts the installation accounting records.

(3) standard and local-unique automated system interfaces, and available system capabilities to support analysis objectives.

(4) internal controls essential to interfund processing as outlined in the Internal Control Review Checklist. (See Appendix H)

(5) the missions and functions of supply activities located on and off the installation, and how they affect interfund processing. It is also essential that accountants are fully cognizant of the supply activities that the accounting function services at the DoD Activity Address Code (DODAAC) level.

(6) the relationship of the billing system, including unit pricing and billing cycles, to the issues from stock and shipment of supplies.

(7) application of generally accepted accounting principles and standards and the analysis and reconciliation requirements necessary for assuring the integrity and accuracy of all interfund transactions contained in formal and informal records.

b. The interfund system operates primarily on a "electronic transmission" basis. It transmits a series of logistic and accounting codes to identify the buyer, seller, destination/recipient of order, funds charged/credited, order nomenclature, quantity ordered, dollar amount and other miscellaneous information. Accountants rarely see documents processed through supply channels in support of obligation, receipt and disbursement transactions passed to accounting records. (Note: Automated interfaces do not require hardcopy documentation for collections and disbursements.)

(1) Accountants must be familiar with each aspect of supply processing including:

(a) Document flow for various types of supply transactions.

(b) Address, materiel category, and management codes passed from supply and inventory systems that identify the originator, type of supplies, supplier, and receiving activity.

(c) The importance of clearing suspended or uncleared transactions in a timely manner. Locating supporting documentation becomes more of a problem with the age of the transaction.

(2) Accountants must: Monitor automatic accounting adjustments to identify routine adjustments to clear stand-alone transactions; determine trends to identify backlogs, training needs, or activities abusing the system. Disbursements with no evidence of receipt may be susceptible to fraud. Investigate, identify the disconnect, and initiate corrective action; review transactions awaiting evidence of receipt over an extended period to determine if there is a breakdown in routing controls.

(3) Accountants must: ensure adequate controls are in place to safe-guard address and management data which could allow illegal access to the supply system by unauthorized individuals, contractors and organizations, monitor these controls on a monthly basis, in coordination with the supply activity, to ensure that unauthorized users are blocked from system access.

34-3. Responsibilities

a. The finance and accounting officer/Defense accounting officer, of the billing activity, responsibilities include:

(1) Preparing billings in conformance with this regulation.

(2) Submitting required reports;

(3) Responding promptly to requests for billing adjustment, duplicate billing, and billing status.

(4) Correcting all errors on DFAS-IN provided error lists. (See Chapter 31)

(5) Assisting AO/DIAO and DFAS-IN in clearing outstanding uncleared transactions.

b. The finance and accounting officer/Defense Accounting Officer, of the billed activity, responsibilities include:

- (1) Maintaining an up to date address in the Department of Defense Activity Address Directory (DODAAD).
 - (2) Processing interfund billings as prescribed by this regulation.
 - (3) Maintaining interfund suspense account records.
 - (4) Preparing and submitting requests for billing status, and adjusting financial records for unbilled receipts.
 - (5) Obtaining adjustments for creditable materiel returns.
 - (6) Promptly correcting errors listed on the DFAS-IN error lists.
 - (7) Promptly clearing all records on the DFAS-IN uncleared listing.
- c. AOs/DIAOs are responsible for:
- (1) Monitoring subordinate billing and billed offices interfund activity.
 - (2) Reconciling subordinate station interfund and status reports.
 - (3) Taking command level action to ensure clearance of overaged records on the DFAS-IN uncleared interfund transaction listings.
- d. The Director, Defense Finance and Accounting Service-Indianapolis Center, serves as the U.S. Army focal point for Military Standard Billing System (MILSBILLS) matters.
- e. DFAS-IN is responsible for:
- (1) Assuring timely receipt and processing of fiscal stations interfund reports.
 - (2) Maintaining clearance control of interfund bills for reimbursable issues to, and creditable returns from U.S. Army, Defense Logistic Agency (DLA), and other DoD activities.
 - (3) Preparing and submitting the U.S. Army, DLA and other DoD activities statements of interfund transactions.
 - (4) Assisting the AOs/DIAOs and other services in resolving outstanding requests for billing status, billing adjustments, and duplicate bills.
 - (5) Distributing the balance in the interfund suspense account to the U.S. Army operating accounts at fiscal year-end to meet U.S. Treasury requirements.

34-4. Interaction and analysis

The interfund process provides reimbursement or payment for supply transactions in an expeditious manner, while eliminating the need for the detailed accounting documentation for receivables and payables. Accounting personnel must frequently interact with supply personnel. Specific areas of analysis and interaction that can preclude difficulties include:

- a. Invalid charges to installation funds resulting from bills for non-serviced customers. Review of detail requisitions will identify the requisitioner. Coordination with the supply activity involved can rectify this condition with billings sent to the correct

FAO/DAO for processing.

- b. Continuous differences between obligations and disbursements could indicate that the latest pricing information is not being used by requisitioners. Contact with supply activity as needed.

- c. Improper appropriations or type billings (interfund or SF 1080) received is an indicator that an improper fund code is being used by requisitioners. Contact the supply activity as needed.

- d. Interfund bills are balanced to assure that summary billing records and related detailed billing records are in agreement. Generally this is accomplished mechanically with the out-of-balance identified. When the condition is found, obtain a duplicate bill from DAAS or directly from the billing activity.

34-5. Interfund overview

- a. *Billing activity procedures.*

- (1) Interfund bills serve as a notice to the billed office that its funds have been charged. The billing office reports both a collection for itself, and a disbursement of the billed offices funds.

- (2) Prepare billings at least monthly with cycles scheduled to ensure inclusion in the monthly reporting.

- (3) Process reimbursements (collections) for interfund bills recorded in the same accounting period as the bills processed.

- (4) Accountants in billing activities will ensure:

- (a) DFAS-IN office reports (Monthly Edits Accepted Report and Monthly Error Report, see Chapter 31) are promptly reviewed and reconciled to the RCS TREAS-1061 report.

- (b) Corrections are processed immediately.

- (5) Prompt response is provided to requests for billed activities for billing adjustments, duplicate bills and billing status is essential to maintaining system efficiency. Failure to respond to such requests may result in directed action to reverse and absorb billings as a result of DFAS-IN's arbitration.

- b. *Billed office procedures.* Responsibility for billed accounting activities include:

- (1) Knowing the activities (DODAACs) the FAO/DIAO supports.

- (2) Ensuring the Department of Defense Activity Address Directory (DoDAAD) contains a billing office address code for each serviced activity. Ensure the presence and propriety of Type of Address Code (TAC) 3 codes, which indicate the fiscal activity which processes billings, for each DODAAC to enable the proper routing of interfund bills. Procedures for updating the DoDAAD are in AR 725-50 (Requisitioning, Receipt, and Issue System). Update installation edit files to ensure that interfund transactions are recorded correctly in installation accounting records to identify serviced activities and types of expenses.

- (3) Ensuring the timely and proper disposition of all incoming bills.
- (4) Meeting reporting requirements. (See Chapter 29)
- (5) Resolving uncleared transactions timely.
- (6) Implementing/maintaining a workable Installation Financial Management Improvement Program (IFMIP).
- (7) Determining error source/cause and initiating corrective action.
- (8) Ensuring extensive research and communication is accomplished with the logistics personnel of the service activity to validate questionable interfund bills.
- (9) Ensuring the interfund suspense account (21F3885) is used properly and necessary follow-up for adjustment is accomplished before the retention period has elapsed.
- (10) Using cost effective accounting procedures for minimum dollar amounts.

34-6. Interfund accounting procedures

a. Receiving.

- (1) Interfund bills from off-post supply sources are received by mail or FTP and contain detail billing records and a summary billing record (total of records).
 - (a) Balance, verify, and prepare bills for input in the accounting month of receipt when applicable to the installation.
 - (b) Divide summary billing records for "split" bills (bills pertaining to more than one paying office). Balance, verify, and prepare the portion of the bill applicable to the installation for processing in the same accounting month. Forward the remaining portion of the bill to the correct activity for acceptance.
 - (c) Forward "Inapplicable bills" (belonging to another paying office) to the correct paying office in their entirety.
 - (2) Interfund bills processed by the installation's own selling activity are charged to operating appropriations through automated interface procedures.
- b. Controlling/validating.*
 - (1) Examine the billing package from off-post sources to ensure bills are--
 - (a) complete.
 - (b) balanced.
 - (c) not duplicates, and
 - (d) cite an authorized requisitioning activity serviced by the FAO/DAO.
 - (2) Review the listings from on-post selling activity to ensure--
 - (a) bill numbers are in sequence.
 - (b) content appears valid, and
 - (c) all transactions are charged to a valid Element of Resource (EOR) and appropriation or the interfund suspense account (21F3885).
 - (3) Use the DFAS-IN "Interfund Reporting System

aged, uncleared" listing (see Chapter 31) as a control and reference for processed and unprocessed bills.

(4) Maintain an audit trail for disposition of inapplicable bills, and split bill portions which have been forwarded to other stations. This is important since the DFAS-IN uncleared listing will continue to identify the original activity cited until the bill is cleared in its entirety.

c. Recording. Process all interfund transactions during the accounting month of receipt. This reduces the number of uncleared transactions, and supports the basic objectives of the interfund billing system. Correct and re-enter all transactions which are suspended from processing due to edit failure in the following accounting cycle.

(1) Verify input for the report which shows bills which balanced and processed, and those that were unbalanced and did not process.

(2) Suspend interfund bills which are erroneous or require credits from seller activities (that is, "clear" into the fiscal station's suspense account 21F3885). "Clear" this account when seller adjustments (credits) are received with the correct appropriations. Record and prepare two RCS CSCFA-304 entries, which will total zero, to correct previous corrected data.

34-7. Seller processing

a. Bill by interfund for--

- (1) MAP Grant Aid, FMS, and perishable subsistence issues upon evidence of shipment (constructive delivery).
- (2) Direct supply support issues from the retail DBOF SMA upon evidence of shipment or receipt.
- (3) Materiel ordered from vendors for direct delivery to customers (except for bulk petroleum, oils, and lubricants (POL)) at the earliest notification of shipment or receipt.
- (4) Bulk POL upon notification of receipt or 15 days after issue, whichever occurs first.
- (5) Into-plane (fuel) issues or aircraft defuelings upon receipt of issue or defueling slips.
- (6) All other items shipped from stock, 7 days after the drop from inventory unless notified of non-availability.
- b. Bill monthly, unless more frequent billings are necessary.*
- c. Prepare a separate Summary Billing Record (SBR) for each combination of billed office address code (BOAC), appropriation charged, appropriation credited, and fund code. Assign a unique alpha/numeric bill number to each SBR issued in a given FY. Support each SBR with one or more detail billing records (DBRs) citing the same bill number. The number of DBRs per SBR will not exceed 494.*
- d. Formats for SBRs and DBRs are shown in Tables 34-1 through 34-8. Applicable codes are listed in Tables 34-9 through 34-12.*
- e. Wholesale, retail divisions, and Army National Guard (ARNG) will route intra-DoD bills to the*

original BOAC through the DAAS using content indicator code (CIC) "IFBB" and routing indicator code (RIC) "RUEOZZA". Mail submissions to activities not having a servicing communication center and include interpreted billing records.

f. DAAS will edit bills to verify the record count, dollar amount, and existence of the BOAC in the DoDAAD. DAAS will prepare a header record encoded, "FOR THE FINANCE AND ACCOUNTING OFFICER," and send the bills by FTP to the communication facility supporting the billed office (if there is no communication facility, DAAS will mail the bills). DAAS will return bills not passing edit to the seller. The seller will correct and resubmit the returned bills to DAAS (if the BOAC is not listed in the DoDAAD, cite the requisitioner's DODAAC as the BOAC). If the returned bill was included in the RCS TREAS-1061 Report, the seller will prepare a reversal SBR reflecting the same information as the original bill and will not include any additional charges or credits. Put an "R" in record position 39 of the reversal SBR and include it along with all other applicable transactions in the next RCS TREAS-1061 Report submission.

g. Issue a retail loss allowance using a document identifier code (DIC) "FL2" record. See Table 34-13 for format. Adjust a previously granted allowance when necessary by means of a DIC "FL1" record.

h. Issue a credit for materiel returns to the returning activity by a DIC "FD2" record (see Table 34-2 for format). When a follow-up for credit record is received (signifying the billed office received a materiel receipt status record indicating a credit will be allowed for the returned materiel but a credit record was not received), the billing office will--

(1) Determine whether the returned materiel was received in a condition permitting the allowance of credit, and whether a credit billing was issued.

(2) Furnish the billed office a reply to follow-up for the credit status record. The record will cite status code "TU" (materiel not received), "TW" (credit action in progress), "TX" (credit billing issued), or "TY" (materiel receipt status record indicated no credit allowed).

i. Maintain billing records at least 1 year (2 years for FMS) after the date of billing to assure all requests for billing adjustment or billing status received within the period can be processed.

j. Determine whether requests for billing adjustments/status ("FAE") are properly addressed when received.

(1) Forward requests relating to another billing office and advise the billed office of action taken. Notify the billed office when the responsible billing office cannot be determined.

(2) Honor requests for adjustments resulting from a product quality discrepancy report (PQDR), regardless of the retention period or minimum dollar limit, unless they are received more than 1 year from

the date the discrepancy report was approved.

(3) Honor requests for summary billing adjustments, indicating that the buyer cannot process interfund bills.

(4) Honor requests for billing adjustment when they are received within the record retention period, without regard to dollar value, only if the bill was not transmitted through the DAAS. Inform the buyer when a request meets the above conditions but extraordinary circumstances preclude honoring the request. Reverse the bill when directed by the billed office's AO/DIAO or DFAS-IN. Do not route duplicate bills requested by activities, other than the bill-to office identified in the SBR, through the DAAS. Send by FTP or mail directly to the requesting activity.

(5) Honor requests for detail billing adjustments, for other than an approved PQDR, if--

(a) The request is received within the retention period.

(b) The adjustment equals or exceeds the minimum dollar limit (of \$100 for subsistence, GSA, and FMS, and \$250 for all others).

(c) The DBR in question is in error.

(6) Honor requests, within 30 days, for billing status pertaining to shipments from the supported supply activity when the request is received within 1 year of the date of shipment. When extraordinary circumstances preclude honoring the request, notify the buyer. If the seller subsequently generates a bill for the shipment, it will reverse the bill upon receipt of a request for billing adjustment.

(7) When a request for detail billing adjustment is granted, send the DBR to the billed office in the next billing cycle. Include an adjustment to the retail loss allowance when the allowance originally issued requires adjustment.

(8) If a billing office determines that it has reported duplicate summary level reimbursements, correct the error in the next RCS TREAS-1061 Report.

(9) Formats for requests/reply ("FAE"/"FAR") for billing adjustments or billing status are shown in Tables 34-14 through 34-17. Applicable codes are listed in Tables 34-18 through 34-20.

(10) A checklist of actions to be taken in responding to requests for billing adjustment or billing status is shown in Table 34-29.

k. When receiving a follow-up for credit, the billing office will--

(1) Determine whether the returned materiel was received in a condition permitting the credit and whether a credit billing has been issued.

(2) Provide billed office with a reply to their follow-up for credit.

34-8. Buyer processing

a. Ensure the clear-text address is listed in the TAC 3 (bill-to) field in the DoDAAD for each supported activity's DODAAC. List the address even if the supported activity is not located on the same

installation as the billed office. When the billed office's address is not listed, it will notify its supporting U.S. Army Network Station or central service point and request an addition to the DoDAAD (see AR 725-50, Requisitioning, Receipt, and Issue System). After a reasonable period, review the DoDAAD to assure the requested addition has been made. (If the billed office does not receive the DoDAAD, it will ask to be put on distribution.)

b. When required, and within the 1-year retention period, request duplicate bills from DAAS. Format the requests sent to DAAS as DIC QB1 records (see Table 34-21). If DAAS has no record of the bill, the DAAS will forward an "FAE" (Billing Advice Code 41) record to the billing office requesting a duplicate bill.

c. Note that buyers will ensure they have a unique seven-letter RIC. If they do not have a RIC, they will request one from their communications center.

d. Balance all SBRs to related DBRs. Obtain a copy of bills from the servicing communications facility or from DAAS for all out-of-balance bills.

e. Process the DBRs to--

(1) Liquidate, establish, or adjust line-item obligation records. After an account closes, the FAO/DAO will review and process detail interfund billings to ensure the billings cite the correct account.

(a) Update closed accounts, if applicable, for valid detail interfund billings properly made to unliquidated obligations before an account closed which were not recorded in the base level accounting records when the account closed. Update the closed account in the accounting system for the detail interfund billings only if an unliquidated obligation was recorded in the accounting records, reported on year-end certified reports when the account was closing, and canceled during post-closing when the account closed. If the unliquidated obligation in the account closing was deobligated prior to submitting year-end certified reports, then charge unexpired funds available for the same general purpose subject to the limitations in Chapter 9 using the adjustment procedures for closed accounts in Chapter 13.

(b) Report cleared detail interfund billings citing closed accounts in the expenditure clearance reports for the accounting period when recorded.

(c) Follow the adjustment procedures for closed accounts in Chapter 13, if the detail interfund billing charged an incorrect closed account.

(2) Clear transactions recorded in the interfund suspense account (21F3885).

(3) Record in the interfund suspense account erroneous charges or credits.

(4) Create interfund accounting/ clearance records (IACRs) for amounts applied or suspended.

f. Process the SBRs to--

(1) Perpetuate seller and buyer DODAACs onto the IACRs created during DBR processing.

(2) Reconcile IACR and SBR amounts (by seller's address code or Federal Standard Requisitioning and

Issue Procedures, buyer address code and bill number) to ensure the amount reported equals the amount billed.

(3) Update the file of processed interfund bills (used in identifying duplicate bills).

g. Prepare requests for billing adjustment or billing status (see Tables 34-14 through 34-17) for the conditions described in Tables 34-22 through 34-28. Send requests through DAAS to billing office's supply sources using FTP. A checklist of billed office actions related to requests for billing adjustments or billing status is shown in Table 34-29.

h. Record the dollar value of all interfund bills received during the month, except as noted in Tables 34-23 and 34-24.

i. Report to the AO/DIAO a schedule of outstanding requests for billing adjustment (DA Form 4875-R, Schedule of Outstanding Requests for Billing Adjustment or Duplicate Billing) under the conditions described in Tables 34-24 through 34-27 until they are resolved by--

(1) Receiving the requested adjustment or copy of requested bill.

(2) Receiving a satisfactory billing office explanation of why a requested bill cannot or will not be furnished.

(3) DFAS-IN or AO/DIAO directed action.

j. Submit copies of all supporting documents (for example, images of DICs "FAE" or DICs "FJE" records and any correspondence to and from the seller) to the AO/DIAO with the schedule of outstanding requests for billing adjustment. Submit the documentation only once.

k. Suspend inapplicable, duplicate, or erroneous detail bills when the dollar amount of the bill equals or exceeds the minimum dollar limit (\$100 for subsistence, GSA, and FMS, and \$250 for all others) by applying the charge or credit to the interfund suspense account.

l. Absorb suspended bills when the seller advises that the bill correctly represents a valid charge or credit to the buyer's funds or DFAS-IN or when the AO/DIAO directs that the bill be absorbed.

m. Absorb suspended bills by applying the charge or credit to the appropriation designated by the fund code in the DBR. When the DBR cites an invalid fund code or a fund code for an appropriation not managed by the buyer, apply the suspended amounts to the buyer's DBOF account, if an DBOF SMA activity, or to the consumer fund account, if a consumer-funded activity. For other than no-year appropriations, use current-year funds.

n. Transfer an amount previously reported (in a month-end report) from the original appropriation to another appropriation by preparing two IACRs; one to reverse the charge/credit and the other to report the proper charge/credit. Both must contain the same bill number, BOAC, seller DODAAC, and amount.

o. When a materiel receipt status (DIC "FTZ")

record is received from the supply source indicating credit will be granted for the return of excess materiel, a credit bill (DIC "FD2") for materiel returns should be received within 60 days. Submit a follow-up for credit (DIC "FTP") record to the supply source designated by the RIC in record positions 4 through 6 of the DIC "FTZ," if it is not received in the prescribed time limit. (See Table 34-17) If a response, either a DIC "FD2" or a reply to follow-up for credit status (DIC "FTB") record, is not received within 60 days of the action date of the DIC "FTP", send a follow-up DIC "FTP".

p. Report outstanding DIC "FTPs" to the AO/DIAO in an attachment to the billed office's schedule of outstanding requests for billing adjustment when--

- (1) The seller responds that credit will not be granted, and the buyer contends credit is due.
- (2) The seller responds that credit has been or will be issued, but a DIC "FD2" is not received within 60 days of the action date of the DIC "FTP".
- (3) The seller fails to respond to either the initial or the follow-up DIC "FTP", and a DIC "FD2" is not received within 30 days of the action date of the follow-up DIC "FTP".

q. Report outstanding requests for credit status until--

- (1) the seller furnishes a credit billing, or
- (2) the seller provides a satisfactory explanation for not granting credit, or
- (3) the AO/DIAO directs that the request will no longer be reported.

34-9. General Services Administration (GSA)

GSA uses the same procedures as U.S. Army billing offices except as noted below:

- a. Bills for direct vendor deliveries are based on proof of shipment and payment of the vendor's invoice by GSA.
- b. Retail loss allowances are not issued.
- c. The standard price includes transportation costs for shipments of stocked items to U.S. Army consignees in the continental United States (CONUS), Hawaii, Puerto Rico, the Virgin Islands, the southeast peninsula of Alaska, central Alaska (rail belt), and Kodiak Island, as well as transportation costs to U.S. ports of embarkation for shipments to overseas destinations not identified above.
- d. The standard price does not include transportation costs associated with the shipment of "non-stocked" items purchased free on board origin or shipment of "stocked" items when premium transportation is furnished by GSA.
- e. GSA bills its customers directly for prepaid transportation costs not included in the standard price of GSA-managed items. This is done with DICs "FQ1" (other than export transportation) or "FR1" (export transportation). (See Table 34-7.)
- f. A surcharge is added to the value of materiel ordered and shipped in level A-, B-, or C-pack when

the ultimate consignee is not located in CONUS, Hawaii, Puerto Rico, the Virgin Islands, the southeast peninsula of Alaska, central Alaska (rail belt), or Kodiak Island. The surcharge is billed separately using DIC "FN1". (See Table 34-7.) The surcharge rate is reviewed annually by GSA and adjusted when necessary.

g. Submit requests for billing adjustment or billing status that cannot be obtained from DAAS, by FTP, to the GSA Discrepancy Reports Center (CIC GSA, and RIC RUEVFSR) or mail to General Services Administration, Discrepancy Report Center, 1500 East Bannister Road, Kansas City, MO 64131-3088.

h. GSA will not honor requests for billing adjustment when the extended dollar value of the overcharge or undercharge is under \$25. Do not submit requests for billing status to GSA for line item values under \$1.01 since these items may not have been billed by GSA. Record as non-reimbursable and reverse the related obligation, accrued expenditure, and accounts payable records if a bill is not received within 60 days of receipt of materiel.

i. GSA will make billing adjustments for reported product discrepancies only when the discrepancy report is received from the discrepancy reporting activity (not from the fiscal station) within the timeframes specified in the governing regulations (for example, AR 55-38, Report of Transportation Discrepancies in Shipments or AR 735-11-2, Reporting of Item and packaging Discrepancies), except when extenuating circumstances or high dollar value warrants special consideration. Upon receiving a discrepancy report, GSA will not issue a credit or a charge for wrong shipments and overages. However, GSA will bill for the wrong or excess materiel if not returned within 90 days of notification. For activities conforming to the 90 day return policy, GSA will include the charge for the wrong or excess items shipped and credits for returns in the same billing cycle.

34-10. Major U.S. Army command functions

- a. Examine the DoDAAD periodically to verify that a current TAC 3 address is listed.
- b. Ensure RICs and correct addresses are listed in the communication centers' records for subordinate fiscal stations.
- c. Ensure the balances reported in the fiscal station's "status reports" agree with the corresponding balances in fiscal station's RCS CSCFA-304 and RCS TREAS-1061 reports. If differences are found, contact the FAO/DAO to assure corrective action is being taken.
- d. Ensure FAO/DAO submit schedules of outstanding requests for billing adjustment with required attachments, indicating timely completion of all required actions.
- e. Assist FAO/DAO in resolving outstanding

requests for billing adjustment between MACOM provided--

(1) The requests are reported in a schedule of outstanding requests for billing adjustment.

(2) The required supporting documents are submitted with the schedule.

(3) The supporting documents indicate the fiscal station completed required actions.

(4) The 1-year record retention period has not expired.

(5) The requests for billing adjustments, unrelated to approved product discrepancy reports exceed the minimum dollar limit (\$100 for subsistence, GSA, and FMS, and \$250 for all others).

f. Direct fiscal stations to absorb bills when all required follow-up actions have not been completed prior to expiration of the 1-year record retention period.

g. Report to DFAS-IN (Departmental Clearance Branch) an outstanding request for billing adjustments or duplicate bills that the MACOM cannot resolve when it involves an activity outside the MACOM jurisdiction. Report to DFAS-IN only transactions that are within the required 1-year retention period, and are for more than the minimum dollar amount (\$100 for subsistence, GSA, and FMS, and \$250 for all others).

h. Direct subordinate sellers to process adjustment bills when--

(1) The seller is unable or has declined to furnish the requested adjustment or a requested copy of the bill within the 1-year record retention period (use the information furnished in request).

(2) Directed by DFAS-IN.

34-11. DFAS-IN central clearance functions

a. DFAS-IN will receive, edit, and process interfund reports by--

(1) Correcting erroneous data or changing the field to nominal data. (For example, limitation 9999, program year S, AMS code SSSSSS, AMS code with partial filled SSS, and so forth.) Change invalid appropriations to the interfund suspense account symbol (21F3885). Adjust records to pass DFAS-IN edits. Assign these errors alpha/numeric error codes. Generally, numeric error codes do not require corrections. (See Chapter 31 and Appendix D).

(2) Comparing the IACRs and SBRs by bill number, billed office address code, billing office address code, and amount; clearing matched records; and adding new records to the file. The matches are of four kinds:

(a) SBRs matching other SBRs with the opposite sign in record position 3 submitted to correct an erroneous SBR reported previously.

(b) IACRs matching IACRs with the opposite sign in record position 52 submitted to suspend, absorb, or otherwise adjust a previously reported charge or credit.

(c) IACRs matching SBRs with the same sign submitted as part of a fiscal station's normal RCS CSCFA-304 reporting.

(d) SBRs matching IACRs with the same sign received from a fiscal station before the matching SBR is received from a U.S. Army or other service or agency billing office.

(3) Assisting field in accomplishing clearance.

(4) Aging uncleared records.

(5) Managing uncleared records over 210 days old by--

(a) Submitting inquiry records to DAAS requesting duplicate bills be sent to the responsible office for processing.

(b) Directing the fiscal station to absorb uncleared SBRs over one year old.

(c) Absorbing the charge when the fiscal station cannot be identified.

(d) Directing the fiscal station to reverse uncleared IACR records over one year old.

b. Provide edit accepted list, edit error list, interfund transaction list, and suspense history list to fiscal stations and MACOMs.

c. Review the MACOMs schedule of outstanding requests for billing adjustments to determine whether--

(1) Requests were correctly prepared by the MACOM subordinate activities.

(2) The record retention period has expired.

d. When the supporting documentation for the schedule is incomplete, direct the MACOMs to submit the required documentation.

e. When the documentation indicates that either the MACOM or its subordinate activity failed to request billing adjustment or duplicate billing, direct the MACOMs to take corrective action.

f. Direct the MACOM to cease reporting in its schedules and to instruct its subordinate activities to take clearance action when the record retention period has expired.

Table 34-1.--Summary Billing Record

Record position	Description
1-3	Document identifier code (DIC). FS1 for charge or FS2 for credit.
4	Blank.
5-7	Number of detail records. Number of DBRs and retail loss allowance records supporting SBR.
8-18	Appropriation credited. Complete symbol (including limitation, if applicable) of billing office appropriation credited (or charged).
19-21	Routing identifier code (RIC) of the billing office.
22-27	Blank.
28-29	FMS country code or blank.
30-35	BOAC. Designated by signal code in requisition. ¹
36-38	Year and month of credit. SBRs submitted in response to requests for billing adjustment will reflect the year and month of credit of the original bill. All other SBRs, including those submitted to adjust amounts reported in prior RCS TREAS-1061 reports, will reflect the calendar year and month of the current report.
39	Blank.
40-44	Bill number, a five-digit code to uniquely identify SBR.
45-50	Billing office address code (DODAAC).
51	Blank.
52-53	Fund code from supporting DBRs.
54-64	Appropriation charged. Complete symbol (including limitation, if applicable) of billed office appropriation charged or credited. ²
65-73	Amount. Enter net amount billed. Right justify and zero fill.
74-76	Blank.
77-80	Blank.

Notes:

¹ Enter the DODAAC of the requisitioning or excess reporting activity when signal code " B or K" is used and a current US. Army DODAAC is not identified in the supplementary address field, or when signal code is "C or L" and a current U.S. Army fund code is not identified in the fund code field.

² When the bill-initiating document does not identify a current U.S. Army fund code, apply the charge or credit to account 21F3885.

Table 34-2.--Detail Billing Record (Standard)

Record position	Description
1-3	DIC. F in record position 1; A, B, C, D, or E in record position 2 (per Table 34-8); and 1 (if a charge) or 2 (if a credit) in record position 3.
4-6	RIC of billing office.
7	Sales price condition code. Enter B, if reduced price and unit price is shown at standard; otherwise, leave blank.
8-22	National stock or part number.
23-24	Unit of issue.
25-29	Quantity of materiel issued or returned. Right justify and zero fill.
30-43	Document number from requisition or excess report.
44	Suffix code from issue document.
45-50	Supplementary address code from requisition or excess report.
51	Signal code from requisition or excess report.
52-53	Fund code from requisition or excess report.
54-58	Bill number assigned SBR.
59	Blank.
60-61	Type of bill code or leave blank.
62-64	Action date of shipment (for example, 001 for 1 Jan), release, or receipt, as applicable.
65-73	Amount in dollars and cents. Right justify and zero fill.
74-80	Unit price. Standard unit price (if unit pricing does not apply, leave blank).

Table 34-3.--Detail Billing Record (Bulk Fuel)
(NOT TO BE USED BY ARMY BILLING OFFICES)

Record position	Description
1-3	DIC. FJ1 for a charge or FJ2 for credit.
4-6	RIC of billing office.
7	Sales price condition code. Enter B, if reduced price; otherwise, leave blank.
8-20	National stock number.
21-22	Blank.
23-29	Quantity of materiel issued or returned. Right justify and zero fill.
30-43	Document number from requisition.
44	Suffix code from issue document.
45-50	Supplementary address code from requisition.
51	Signal code from requisition.
52-53	Fund code from requisition.
54-58	Bill number to be assigned SBR.
59	Blank.
60-61	Type of bill code or leave blank.
62-64	Shipment/cargo number. Enter last three digits of shipment/cargo number, if applicable, otherwise, leave blank.
65-73	Amount in dollars and cents. Right justify and zero fill.
74-80	Unit price to nearest mill (for example, one-tenth of a cent).

Table 34-4.--Detail Billing Record (Into-Plane (Fuel Issue))

Record position	Description
1-3	DIC. FP1 for a charge or FP2 for a credit.
4-6	RIC of billing office.
7	Enter type issue code from AV fuels issue slip.
8-20	National stock number.
21-22	Type of bill code or leave blank.
23-29	Quantity from issue/defueling slip. Right justify and zero fill.
30-35	Requisitioner DODAAC from issue or defueling slip.
36-39	Julian date of issue or defueling from issue or defueling slip.
40-43	Document number for U.S. Army and U.S. Air Force. Use last four digits of aircraft tail number from issue or defueling slip. For U.S. Navy and U.S. Marine Corps aircraft, use last four digits of the preprinted issue slip.
44	Major force program code from issue or defueling slip.
45-50	Supplementary address code from issue or defueling slip.
51	Signal code from issue or defueling slip.
52-53	Fund code from issue or defueling slip.
54-58	Bill number to be assigned SBR.
59-61	Customer identification from issue or defueling code slip (if cited).
62-64	Issue project code from issue or defueling slip.
65-73	Amount in dollars and cents. Right justify and zero fill.
74-76	Aircraft mission, design, and series code from issue or defueling slip.
77-80	Unit price to nearest mill (one-tenth of a cent). Right justify and zero fill.

Table 34-5.--Detail Billing Record (DoD Dependent School)

Record position	Description
1-3	DIC. FF1 (if a charge) or FP2 (if a credit).
4-6	RIC of billing office.
7	Sales price condition code. Enter B, if reduced price and unit price is shown at standard; otherwise, leave blank.
8-18	Contract number. Enter last 11 digits of contract number.
19	Blank.
20-22	Port of embarkation code or leave blank.
23-24	Unit price of materiel issued or returned.
25-29	Quantity of materiel issued or returned.
30-43	Document number from requisition.
44	Suffix code from issue document.
45-50	Supplementary address code from requisition.
51	Signal code from requisition.
52-53	Fund code from requisition.
54-58	Bill number assigned from SBR.
59	Mode of shipment code from requisition.
60-61	Blank.
62-64	Action date of shipment (for example, 001 for 1 Jan). release, or receipt as applicable.
65-73	Amount in dollars and cents. Right justify and zero fill.
74-80	Unit price. Enter contract unit price plus surcharge.

**Table 34-6.--Detail Billing Record (GSA Self-Service Supply Store, Customer Supply Center)
(NOT TO BE USED BY U.S. ARMY BILLING OFFICES)**

Record position	Description
1-3	DIC. Enter "FG1" (if a charge) or "FG2" (if a credit).
4-6	Enter.
7	Blank.
8-13	Enter GSA "CC".
14-20	Customer account number from issue slip.
21-22	Store number of GSA center reporting purchases.
23-24	Enter "AT".
25-29	Enter 00001.
30-35	Customer address code from customer account master file.
36-39	Julian date from issue slip.
40-43	Ticket number from issue slip.
44	Blank.
45-50	BOAC.
51	Signal code, enter "B".
52-53	Fund code from customer account master file.
54-58	Bill number assigned from SBR.
59	Blank.
60-61	Type of bill code or leave blank.
62-64	Action date from record positions 37-39.
65-73	Amount in dollars and cents. Right justify and zero fill.
74-80	Unit price: enter amount from record positions 67-73 above.

Table 34-7.--Detail Billing Record (Miscellaneous)
(NOT TO BE USED BY U.S. ARMY BILLING OFFICES)

Record position	Description
1-3	DIC. F, record position 1; N, Q, R, W, or X in record position 2; and 1 for a charge or 2 for a credit in record position 3.
4-6	RIC of billing office.
7-29	Abbreviated description of services, left justify (for example: PCH, Adm Chg equal packaging, crating, and handling administrative charges).
30-35	BOAC designated by signal code in requisition. ¹
36-38	Year and month of billing. Enter the year within decade and month of billing. ²
39-44	Blank.
45-50	Supplementary address code from requisition.
51	Signal code from requisition.
52-53	DIC from requisition; except for FN, FQ, or FR billings. If fund code designates account 97X4930, enter #1.
54-58	Bill number to be assigned SBR.
59	Blank.
60-64	Reference bill number from related materiel billing.
65-73	Amount in dollars and cents. Right justify and zero fill.
74-80	Blank.

Notes:

¹ GSA perpetuates the DODAAC of the requisitioner.

² GSA perpetuates the document number and suffix code from the billing-initiating document number instead of year/month 0 billing for FQ and FW transactions.

**Table 34-8.--Detail Billing Record Decentralized,
Noncatalogued, and Nonstocked Items**

Position(s)	Entry and instructions
1-3	Enter "FC1" or "GC1" (charge) and "FC2" or "GC2" (credit).
4-6	Enter the RI code of the billing office.
7	Leave blank.
8-22	Perpetuate from the stock number field (pos. 8-22) of the DoD Single Line Item Release/Receipt Document (DD Form 1348-1) (or 1A).
23-24	Enter the Unit of Issue (U/I) for the service billed or credited.
25-29	Enter the quantity billed or credited.
30-43	Perpetuate from the document number field (pos. 30-43) of the DD Form 1348-1 (or 1A).
44	Leave blank.
45-50	Perpetuate the bill-to DODAAC from block 12, date shipped field, of the DD Form 1348-1 or block 27, additional data of the DD Form 1348-1A.
51	Enter "B". (Send bill to the DODAAC shown in 45-50.)
52-53	Perpetuate from the fund field (pos. 52-53) of the DD Form 1348-1 (or 1A).
54-58	Enter the bill number from SBR.
59	Leave blank.
60-61	Enter "HW".
62-64	Enter the Julian day of the delivery order.
65-73	Enter the amount billed or credited. 65-71 Dollars 72-73 Cents
74-80	Leave blank.

Table 34-9.--Document Identifier Codes

Document identifier code	Description
FA1/FA2	DBR for sales of stockage items--other than direct delivery.
FAC	Cancel request for a detail billing adjustment.
FAE	Request for detail billing adjustment or billing status for other than bulk POL.
FAF	Followup request for detail billing adjustment or billing status for other than bulk POL.
FAR	Reply to request for detail billing adjustment or billing status for other than bulk POL.
FAS	Reply to followup request for detail billing adjustment or billing status for other than bulk POL.
FB1/FB2	DBR for sales of stockage items--direct delivery.
FC1/FC2	DBR for sales of decentralized, noncataloged, or nonstocked items.
FD1/FD2	DBR for materiel returns.
FDC	Cancel request for a summary billing adjustment.
FDE	Request for summary billing adjustment.
FDF	Followup request for summary billing adjustment.
FDR	Reply to request for summary billing adjustment.
FDS	Reply to followup request for summary billing adjustment.
FE3/FE4	DBR for nonreimbursable issues.
FF1/FF2	DBR for sales to DoD Dependent Schools.
FG1/FG2	DBR for sales by GSA Self-Service Supply Stores or customer supply center.
FJ1/FJ2	DBR for sales of bulk fuel.
FJE	Request for detail billing adjustment or billing status for bulk POL.
FJF	Followup request for detail billing adjustment or billing status for bulk POL.
FJR	Reply to request for detail billing adjustment or billing status for bulk POL.
FJS	Reply to followup request for detail billing adjustment or billing status for bulk POL.
FL1/FL2	Retail loss allowance record.
FN1/FN2	DBR for accessorial and other costs.
FP1/FP2	DBR for sales of POL products into-plane.
FQ1/FQ2	DBR for nonexport transportation surcharges.
FR1/FR2	DBR for export transportation surcharge.
FS1/FS2	Summary Billing Record.
FTB	Reply to followup for credit status.
FTD	Disposition Instructions. Inventory Control Point/Integrates Materiel Manage(ICP/IMM) status to customer advising of delay in response to excess report.
FTE	Customer excess report. Customer report of available excess. ¹
FTM	Shipment status. Customer status to ICP/IMM indicating release of shipment to carrier. ¹
FTP	Followup for credit status of returned materiel (note: Followup to GSA will be by letter).
FTR	Reply to customer excess report. ICP/IMM reply to customer excess report. ¹
FTT	Followup for ICP/IMM materiel Receipt status. ¹
FTZ	ICP/IMM materiel receipt status. ICP/IMM advice to customer of receipt of creditable/items. ¹
FT6	ICP/IMM followup. ICP/IMM followup materiel authorized to be returned. ¹
FU1/FU2	DBR for progress payments.
FV1/FV2	DBR for sales of fresh fruits and vegetables.
FW1/FW2	DBR for cash discounts.
FX1/FX2	DBR for trade, quantity, and other allowances.

Table 34-9.--Document Identifier Codes - Continued

Document identifier code	Description
QB1	Request for retransmission of interfund bill (DAAS inquiry).
Note: ¹ . Reference AR 725-50 (Requisitioning, Receipt, and Issue System) for format and use.	

Table 34-10. Fund Codes

Fund code	BOAC	Appropriation
<i>Fund codes for use with signal codes A, B, J, and K.</i>		
AA		21#2020
AN		21#2065
AR		21#2080
AW		97X4930.AC47
BE		97X4930.5K00
DC		97#0100.0135
CJ		21X1805
D6		97X4930.AC90
D8		97#0400.5500
D9		97X4930.AC60
DA		97#0100.0111
DB		97#0100.0147
DC		97#0100.0135
DD		97#0300.0135
DE		97#0400.0125
DF		97#0500.0125
DG		97#0500.0135
DH		97#0810.0100
DN		97#0100.4130
EB		97X05101101
EC		97#01031101
ED		97#03900301
EF		97#01006031
EG		97#01006041
EH		97#01036091
EJ		97#01006081
EL		21X5095
EM		21X5286
ER		21*2020
EV		97X4930.AC38
FG		97X4930.AC27
GE		97X4930.5K00
NB		21#1705
NC		9720131.0100
ND		9730131.0100
NE		9720131.0101
NF		9730131.0101
NG		9720131.0102
NK		21#1705.0101
NR		9730131.0102
NV		9730131.0102
N0 (numeric zero)		97X4930.AC48
RR		97X4930.AC70

Table 34-10. Fund Codes (continued)

Fund code	BOAC	Appropriation
SE		97X4930.5K00
SR		97X4930.AC28
TK		97X4930.AC25
VA		97X4930.5D13
VC		97X4930.AA3A
VD		97X4930.AAPG
VE		97X4930.AAPH
VF		97X4930.AAPL
VG		97X4930.AAPM
VH		97X4930.AAPP
VI		97X4930.AAPQ
VJ		97X4930.AAPR
VK		97X4930.AAPS
VL		97X4930.AAPW
VM		97X4930.AAPX
VN		97X4930.AAPY
VP		97X4930.AA33
VR		97X4930.AA36
VS		97X4930.AA37
VU		97X4930.AA39
VV		97X4930.AA3A
VX		97X4930.AAPE
WS		97X4930.AC22
WZ		97#0130.1881
XP		None, bill by non-interfund
Y1		21#2020 (for GSA use only)
Y2		21#2065 (for GSA use only)
YA		21#2080 (for GSA use only)
ZO		97X4930.AC48
*A		21*2080
*B		21*2031
*C		21*2050
*E		21*7025
*F		21*2085
*G		21*7020
*I		21*2034
*L		21*2032
*M		21*2033
*N		21*2086
*U		21*2035
*W		9700100.5601
*X		9700300.5601
*Y		9700400.5601
*1		21*2020

Table 34-10. Fund Codes (continued)

Fund code	BOAC	Appropriation
*2		21*2065
*3		21*2040
*5		21*2010
*6		21*2060
*7		21*2070
<i>Fund codes for use with signal codes C and L. Requisitioning service code = C, or W. (See notes 1 and 2.)</i>		
AP	WT4KER	None, bill by non-interfund
AW	WT4KER	97X4930.AC47
BA	WK4F77	21#2020
BP	WK4F77	None, bill by non-interfund
CP	W25MWY	None, bill by non-interfund
C1	W25MWY	21#2020
C2	W25MWY	21#2035
FP	WK4FV1	None, bill by non-interfund
FV	WK4FV1	97X4930.AC38
GB	W15R7S	21#2031
GL	W15R7S	21#2032
GM	W15R7S	21#2033
GN	W15R7S	21#2086
GP	W15R7S	None, bill by non-interfund
GR	W15R7S	97X4930.AC70
GU	W15R7S	21#2035
GY	W15R7S	97X8242
G1	W15R7S	21#2020
G3	W15R7S	21#2040
G9	W15R7S	97X4930.AC60
HB	W58RG0	21#2031
HC	W58RG0	97X4930.AC90
HP	W58RG0	None, bill by non-interfund
HR	W58RG0	97X4930.AC70
HU	W58RG0	21#2035
HY	W58RG0	97X8242
H1	W58RG0	21#2020
H3	W58RG0	21#2040
H9	W58RG0	97X4930.AC60
IP	WK9G2A	None, bill by non-interfund
IV	WK9G2A	97X4930.AC38
I2	WK4G2A	21#2020
JP	WK4GGH	None, bill by non-interfund
JV	WK4GGH	97X4930.AC38
KA	W56HZV	21#2080
KC	W56HZV	97X4930.AC90
KI	W56HZV	21#2034
KM	W56HZV	21#2033

Table 34-10. Fund Codes (continued)

Fund code	BOAC	Appropriation
KP	W56HZV	None, bill by non-interfund
KU	W56HZV	21#2035
KY	W56HZV	97X8242
K1	W56HZV	21#2020
K3	W56HZV	21#2040
K9	W56HZV	97X4930.AC60
LB	W31G3H	21#2031
LC	W31G3H	97X4930.AC90
LI	W31G3H	21#2034
LL	W31G3H	21#2032
LM	W31G3H	21#2033
LP	W31G3H	None, bill by non-interfund
LU	W31G3H	21#2035
LY	W31G3H	97X8242
L1	W31G3H	21#2020
L3	W31G3H	21#2040
L9	W31G3H	97X4930.AC60
MB	W52H09	21#2031
MC	W52H09	97X4930.AC90
MI	W52H09	21#2034
ML	W52H09	21#2032
MM	W52H09	21#2033
MP	W52H09	None, bill by non-interfund
MS	W81EFY	21#2020
MU	W52H09	21#2035
MY	W52H09	97X8242
M1	W52H09	21#2020
M3	W52H09	21#2040
M5	W52H09	21#2010
M9	W52H09	97X4930.AC60
NA	WC1JTH	97X4930.AC48
NH	WX3JQB	97X4930.AC48
NJ	WT5JYO	97X4930.AC48
NP	WX3JQB	None, bill by non-interfund
N0 (numeric zero)	WX3JQB	97X4930.AC48
OE	WK4FSR	97X4930.AC38
OP	WK4FSR	None, bill by non-interfund
PC	W15R7S	97X4930.AC90
PP	W25PVR	None, bill by non-interfund
P1	W25PVR	21#2020
P9	W25PVR	97X4930.AC60
QP	W80YH6	None, bill by non-interfund
QQ	W80YH6	21#2020
RP	W61DEV	None, bill by non-interfund

Table 34-10. Fund Codes (continued)

Fund code	BOAC	Appropriation
R1	W61DEV	21#2020
SP	W26TUH	None, bill by non-interfund
TP	WK4GGB	None, bill by non-interfund
TV	WK4GGB	97X4930.AC38
T2	WK4GGB	21#2020
UP	W25G3R	None, bill by non-interfund
U1	W25G3R	21#2020
U2	W25G3R	21#2020
U3	W25G3R	21#2065
U4	W25G3R	21#2070
U5	W25G3R	21#2080
VP	WK4GGD	None, bill by non-interfund
VV	WK4GGD	97X4930.AC38
V1	WK4GGD	21#2020
WB	WK4V1D	21#2020
WC	WK4VID	21#2020
WF	WK4V1D	21#2020
WG	WK4V1D	21#2020
WH	W81E0A	21#2020
WL	W81E01	21#2020
WP	WK4FWD	None, bill by non-interfund
WS	W81E0A	21#2020
WV	WK4FWD	97X4930.AC38
WW	WK4V1D	21#2020
W2	WK4FWD	21#2020
YE	W25P02	21#1081
YP	W25P02	None, bill by non-interfund
YT	W25P02	21#1080
YY	W25P02	97X8242
Y1	W25P02	21#2020
ZO	WT5JY0	97X4930.AC48
ZP	WT5JY0	None, bill by non-interfund
11	W36P07	21#2010
12	W36P07	21#2020
2B	W58RGO	21#2031
2C	W58RGO	97X4930.AC90
2P	W58RGO	None, bill by non-interfund
2R	W58RGO	97X4930.AC70
2U	W58RGO	21#2035
2Y	W58RGO	97X8242
21	W58RGO	21#2020
23	W58RGO	21#2040
29	W58RGO	97X4930.AC60
3Y	W25P02	97X8242

Table 34-10. Fund Codes (continued)

Fund code	BOAC	Appropriation
5V	W806PW	97X4930.AC38
6V	WK4F80	97X4930.AC38
7V	WK4F0V	97X4930.AC38
8V	WK4FUG	97X4930.AC38
9V	WK4FVK	97X4930.AC38
0V	WK4F10	97X4930.AC38

Notes:

The fiscal year designator from the document number Julian date.

* The last digit of fiscal year of the funds.

1 If service assignment code in the BOAC is C, bill using SF 1080.

2 Do not use fund code "XP" with signal code "C" or "L".

Table 34-11. Signal Codes

Signal code	Reimbursable	Ship-to DODAAC record positions ¹	BOAC record positions ²	Bill-to code in record positions 52 and 53 ³
A	Yes	30-35	30-35	No.
B	Yes	30-35	45-50	No.
C	Yes	30-35	NA	Yes.
D	No	30-35	NA	No.
J	Yes	45-50	30-35	No.
K	Yes	45-50	45-50	No.
L	Yes	45-50	NA	Yes.
M	No	45-50	NA	No.

Notes:

¹ For excess materiel reports, this column identifies the field containing the ship-from DODAAC.

² For signal codes A, B, J, and K, this column identifies the record positions containing the BOAC.

³ For signal codes C and L, the fund code (record positions 52 and 53) identifies the BOAC.

Table 34-12. Type of Bill Codes

Type of bill codes		Description
TM	Creditable excess materiel returned--reduced credit allowed for quantity shown in record positions 25-29.	
WR	Adjustment to previous bill--due to warehouse refusal.	
WS	Adjustment to previous bill--due to billing error detected by billing office.	
WT	Adjustment to previous bill--due to billing error reported by billed office.	
WU	Adjustment to previous bill--due to approval of discrepancy report (other than FMS).	
WV	Adjustment to previous bill--due to failure to return materiel as directed.	
WW	Adjustment to previous bill--due to approval of FMS report of discrepancy.	

Table 34-13. Retail Loss Allowance Record

Record position	Description
1-3	DIC. FL1 or FL2.
4-6	RIC of billing office.
7-29	Blank.
30-35	BOAC. Billed Office (DODAAC).
36-38	Year and month of billing. (Calendar year and month of billing office RCS TREAS-1061 report in which billing will be reported.)
39-44	Blank.
45-50	Billing office address code (DODAAC).
51	Blank.
52-53	Fund code from DBRs for which the allowance applies.
54-58	Bill number to be assigned SBR.
59-64	Blank.
65-73	Amount in dollars and cents. Right justify and zero fill.
74-80	Blank.

Table 34-14. Request/Reply for Summary Billing Adjustment

Record position	Description
1-3	DIC. F in record position 1 and DE, DF, DR, or DS in record positions 2-3.
4-6	RIC from duplicate SBR.
7	Recipient of billing status code. (Always 4.)
8-10	Blank.
11-15	Bill number from duplicate SBR.
16-18	Blank.
19-21	Year and month of credit of duplicate bill.
22-24	Blank.
25-29	Bill number of original bill.
30-32	Blank.
33-35	Year and month of credit from original bill.
36-44	Amount of original bill.
45-50	DODAAC of office to receive adjustment bill.
51-59	Blank.
60-61	Billing advice code (BAC) ¹ .
62-64	Day of year (for example, 001 for 1 Jan) request will be transmitted.
65-73	Amount of duplicate bill. Right justify and zero fill.
74-80	Blank.

Note:

² Enter billing advice codes 23, 42, 43, or 44 for FDE, FDF, and FDC transactions; otherwise, enter bill status code AI,CA, EF, or EH.

Table 34-15. Request/Reply to Request for Detail Billing Adjustment

Record position	Description
1-3	DIC. Enter "F" in record position 1 and AE, or AF in record positions 2 and 3.
4-6	Enter RIC from DBR.
7	Constant 4.
8-22	National stock or part number. For BAC 19, leave blank.
23-24	Unit of issue from DBR. For BAC 19, leave blank.
25-29	Quantity from DBR. For BAC 17, enter quantity confirmed-canceled. For BAC 19, leave blank.
30-43	Document number from DBR. For BAC 19, enter constructed document number containing BOAC from SBR.
44	Suffix code from DBR.
45-50	DODAAC of activity to receive billing adjustment.
51	Enter signal code--Constant B.
52-53	Fund code from DBR.
54-58	Bill number from DBR.
59	Blank.
60-61	BAC for Request/Billing Status Code; (BSC) billing status code for reply. For requests citing BAC 11, the duplicate bill may be identified as either of the two DBRs; also, the bill numbers may be identical or different, depending on whether the duplication occurred in one or two summary bills.
62-64	Action date (for example, 001 for 1 Jan) request will be transmitted.
65-73	Amount. For request perpetuate from DBR, except (1) for BAC 12, enter amount of overcharge or undercharge (must equal product of quantity in record positions 25-29 times unit price in record positions 74-80, unless sales price condition code is B); (2) for BAC 17, enter product of quantity in record positions 25-29 times unit price in record positions 74-80; and (3) for BAC 19, enter difference between SBR amount and DBR total (enter an 11 punch in record position 73, if a credit). For replies, perpetuate from request. (If, however, charge or credit allowed in connection with adjustment request differs from that requested, enter amount allowed.) When the reply cites BSC AI or DD, the year and month of credit from the applicable billing will be blank.
74-80	Unit price. For request perpetuate from DBR, except (1) for BAC 11, enter bill number from duplicate bill (left justify and zero fill); (2) for BAC 12, enter difference between correct unit price and unit price per DBR (if error is in unit price) or difference between effective unit price (for example, amount divided by quantity) and actual unit price per DBR (if error is in amount); (3) for BAC 19, leave blank. For replies, perpetuate from request for detail billing adjustment or billing status. (If, however, charge or credit allowed in connection with an adjustment request is based upon a unit price other than that in request, enter unit price on which charge or credit is based.)

Table 34-16. Request/Reply for Billing Status

Record position	Description
1-3	DIC for POL billings use FJE or FJF; otherwise, use FAE or FAF for request. Reply for POL billing use FJR or FJS; otherwise, use DIC FAR or FAS.
4-6	RIC from receipt document.
7	Recipient of billing status code. Enter 4.
8-22	National stock or part number from receipt document.
23-24	Unit of issue--perpetuate from receipt document.
25-29	Quantity from receipt document. Right justify and zero fill.
30-43	Document number from receipt document.
44	Suffix code from receipt document.
45-50	Requesting office address code (DODAAC).
51	Enter signal code. Always B.
52-53	Enter fund code from receipt document.
54-58	Year and month of shipment from shipment or receipt document (use last two digits of calendar year and standard three-letter abbreviation of month; for example, 88 NOV).
59	Blank.
60-61	For request, BAC. Always 34. For reply, BSC.
62-64	Action date (for example, 001 for 1 Jan) request will be transmitted.
65-73	Amount/Unit Price.
74-80	Blank.

Table 34-17. Followup/Reply for Credit Status

Record position	Description
1-3	DIC. FTP for followup. FTB for reply.
4-6	Supply source RIC from materiel receipt record.
7	Recipient of status code from materiel receipt record.
8-22	Enter national stock or part number from materiel receipt record.
23-24	Unit of issue from materiel receipt record.
25-29	Quantity from materiel receipt record.
30-43	Document number--perpetuate from materiel receipt record.
44	Enter suffix code from materiel receipt record.
45-50	Supplementary address code from materiel receipt record.
51	Enter signal code from materiel receipt record.
52-53	Enter fund code from materiel receipt record.
54-56	For followup receiving activity, RIC from materiel receipt records. For reply, leave blank.
57-59	Enter project code from materiel receipt record.
60-61	Enter priority code from materiel receipt record.
62-64	Action date (for example, 001 for 1 Jan) record will be transmitted.
65-66	Enter status code.
67-69	For followup, reporting activity RIC. For reply, blank.
70	Blank.
71	Condition code from followup for status. For reply, blank.
72-80	For followup, amount in dollars and cents.
72-75	For reply, blank.
76-80	For reply, bill number of FD2 billing.

Table 34-18. Billing Advice Codes

BAC	Description
11	Duplicate detail bill received.
12	Overcharge or undercharge due to error in unit price, quantity, or extended amount billed.
13	Inapplicable bill received.
14	Bill received for materiel requisitioned as non-reimbursable.
15	Bill received for unauthorized charge.
17	Bill received for confirmed-canceled requisition.
18	Bill received for back-ordered materiel.
19	Amount in summary billing record not equal to detail records.
20	Bill received following notice that bill would not be sent.
21	SF 361 (Discrepancy in Shipment Report) submitted over 60 days ago and adjustment bill not received.
23	Anticipated duplicate or adjustment or reversal bill not received.
24	Reply to SF 368 (Product Quality Deficiency Report) or like document indicated billing adjustment authorized, but adjustment not received.
26	Reply to SF 364 (Report of Discrepancy) indicated billing adjustment authorized, but adjustment not received.
34	Request for billing status when materiel was received without bill.
35	Shipment status received for FMS materiel requisitioned.
41	Summary billing record reported by billing office but bill not received.
42	Duplicate SBR with same bill number submitted and reported by billing office.
43	Duplicate SBR with different bill number reported by billing office.
44	Partial duplicate SBR submitted by billing office.
51	Billed activity unable to process interfund bills.
52	Requisition or excess materiel report specified non-interfund billing.
55	Refer to accompanying letter of explanation.

Table 34-19. Billing Status Codes

BSC	Description
AA	Duplicate detail bill resulted from receipt of duplicate requisition and issue.
AB	Bill reflected correct unit price, quantity, and extended amount.
AC	Bill was prepared in accordance with requisition or excess report.
AD	Non-reimbursable issue not authorized or not specified in requisition.
AE	Charge was authorized.
AF	Materiel either was not back-ordered or was issued following notification of back-order.
AG	Requested adjustment is under minimum dollar limit and not related to approved discrepancy report.
AH	Prescribed record retention period has expired.
AI	Adjustment bill was issued under bill number shown in record positions 11-15 or 54-58.
AJ	Requisition or excess report did not specify non-interfund billing (other than BAC 51).
AK	Copy of bill should be requested from DAAS.
AM	Discrepancy report directed return of materiel but materiel has not been received.
AO	Discrepancy report was not received within allowable timeframe (GSA only).
AP	Cancellation request either was not received or was received but was not confirmed.
AR	Reply to discrepancy report stated billing adjustment was disallowed.
AS	Reply issued stating that billing could not, or would not, be furnished.
CA	Duplicate, adjustment, or corrected bill will be issued in next billing cycle.
DA	No record of requested bill in DAAS files. Request forward to billing office.
DC	Materiel was issued on non-reimbursable basis.
DD	Billing for materiel was accomplished under bill number shown in record positions 54-58.
DF	No record of cited document number or bill number is on file.
DH	Bill for materiel issued under document number cited in record positions 30-43 will be furnished in next billing cycle.
DI	Letter of explanation follows.
EA	Request is incomplete or contains invalid data.
EF	Duplicate billing did not occur under bill number cited in record positions 11-15 or 54-58.
EH	Duplicate summary bill, identified in record positions 11-15, was not reported to U.S. Treasury.
EI	No record of requisition or shipment is on file; submit copy of document evidencing shipment.
EL	No record of claimed reply to discrepancy report is on file; if reply authorizing adjustment was received, submit followup with copy of reply.
EM	No record of cited SF 364 (Report of Discrepancy) is on file; resubmit request with copy of report.

Table 34-20. Recipient of Billing Status Codes

Recipient of BSC	Description
2	Reply to activity identified in record positions 30-35.
4	Reply to activity identified in record positions 45-50.
9	Reply to activity identified in record positions 52-53. (Use with signal code C or W)

Table 34-21. DAAS Inquiry Record

Record position	Description
1-3	Enter DIC QB1.
4-6	DAAS RIC. Enter SGA.
7-29	Blank.
30-35	DODAAC of office to receive requested bill.
36-38	Year and month of credit from the SBR.
39	Blank.
40-44	Bill number from the SBR, or reply to request for billing status.
45-50	DODAAC of the billing office submitting the SBR on reply to request for billing status.
51-69	Blank.
70	Enter A.
71-80	Blank.

Table 34-22. Inapplicable Bills

Condition	Action
1. Receipt of a bill with an SBR citing an applicable BOAC.	Send the bill to the address corresponding to the BOAC; if the BOAC is invalid (i.e., not listed in the DODAAC), return the bill to the billing office with a transmittal letter explaining the condition.
2. Receipt of a bill with an SBR citing an applicable BOAC, followed by one or more DBRs that cites an inapplicable BOAC.	Create SBRs for each BOAC. Send each bill with a transmittal letter explaining that it is composed of DBRs included in a misdirected bill to the bill-to office corresponding to the BOAC. Explain in the letter the reason the original bill was misdirected (if known). Absorb all DBRs pertaining to invalid BOACs under the applicable minimum dollar limit for billing adjustments. Suspend all DBRs pertaining to invalid BOACs if equal to or greater than the limit. Send a request for detail billing adjustment citing BAC 13 for all suspended DBRs. Process all DBRs pertaining to valid BOACs.
3. Receipt of a DFAS-IN uncleared interfund transactions list identifying the bill sent (entirely or in part) to another office for processing or returned to the billing office for correction at least 60 days prior to the date of the list.	Report the bill to the AO/DAO by letter. Include with the report a copy of transmittal letter(s) to the billing office.

Table 34-23. Suspected Duplicate Bills

Condition	Action
1. Receipt of a bill that includes one or more DBRs that match by document number each of the DBRs in a bill received earlier.	Submit a request for summary billing adjustment.
2. Reply to a request for summary billing adjustment indicates the request is incorrectly prepared, and	
a. The request is correct.	Send a followup request for summary billing adjustment with a letter explaining that the request is correctly prepared.
b. The request is incorrect.	Send a corrected request for summary billing adjustment.
3. Reply to a request for summary billing adjustment indicates duplicate was not processed as reported.	Discard the duplicate bill.
4. Receipt of a reply to a request for summary billing adjustment indicates credit will be processed,	
a. If a reversal bill is received within 60 days of the reply.	Discard both the duplicate and the reverse bill.
b. If a reversal bill is not received within 60 days of the reply.	Suspend all duplicate DBRs without regard to dollar value, then submit a followup request for summary billing adjustment. Report non-receipt on schedule of outstanding request for billing adjustment after 30 days.

Table 34-24. Billing Errors

Condition	Action
1. Receipt of an erroneous DBR.	
a. If the billing error is less than the applicable minimum dollar limit for billing adjustments.	Absorb the DBR.
b. If the billing error equals or exceeds the applicable minimum dollar limit.	Suspend the DBR and send a request for detail billing adjustment.
2. Reply to a request for detail billing adjustment indicating that the request is incorrectly prepared, and	
a. The request is correct.	Send a followup request for detail adjustment with a letter explaining that the request is correctly prepared.
b. The request is incorrect.	Send a corrected request for detail billing adjustment.
3. Reply to a request for detail billing adjustment indicates that the billing office cannot or will not adjust a bill considered erroneous, and the adjustment was requested within the record retention period and exceeds the applicable minimum dollar limit for billing adjustments.	Report the request in a schedule of outstanding requests for billing adjustment until resolved.
4. Non-receipt of an adjustment bill or a reply to a request for detail billing adjustment--	
a. Within 30 days.	Report on schedule of outstanding requests until resolved.
b. Within 60 days.	Report on schedule of outstanding requests until resolved.

Table 34-25. Billing Adjustment Related to Discrepancy Reports ¹

Condition	Action
1. Reply to a request for detail billing adjustment indicates that the request is incorrectly prepared, and	
a. The request is correct.	Send a followup request for detail billing adjustment with a letter explaining that the request is correctly prepared.
b. The request is incorrect.	Send a corrected request for detail billing adjustment.
2. Non-receipt of an adjustment bill or a reply to a request for billing adjustment--	
a. Within 30 days.	Report the request in a schedule of outstanding requests for billing adjustment or duplicate billing until resolved.
b. Within 60 days.	Send a followup request.
3. Non-receipt of an adjustment bill within 60 days of the date of an SF 361, Transportation Discrepancy Report, submitted to a Defense Logistics Agency (DLA) or GSA supply source.	Send a request for detail billing adjustment.
4. Non-receipt of an adjustment bill or notification of approval or disapproval of a discrepancy report within 90 days of the date of the report.	Contact the support supply activity to determine the status of the report. If it has been disapproved, take no further action. If it has been approved, send a request for detail billing adjustment.

Note:

1. Dollar limitations: DoD Shipments--no limit; GSA shipments--\$25 limit for discrepancy reports, \$50 limit for reports of discrepancy, no limit for product quality efficiency reports.

Table 34-26. Unbilled Materiel

Condition	Action
1. Reply to a request for billing status indicates that the request is incorrectly prepared, and	
a. The request is correct.	Send a followup request for billing status with a letter explaining that the request is correctly prepared.
b. The request is incorrect.	Send a corrected request for billing status.
2. Reply to the request for billing status indicates that a materiel receipt has been billed.	Request a copy of the bill.
3. Reply to a request for billing status indicates that billing cannot or will not be issued.	Record the receipt as non-reimbursable.
4. Receipt of a bill for materiel recorded as non-reimbursable.	Suspend the bill and send a request for detail billing adjustment.
5. Non-receipt of a reply to a request for billing status within 60 days.	Send a followup request for billing status.
6. Non-receipt of a reply to a followup request for billing status.	Record the receipt as non-reimbursable 60 days after submission of the followup request or 180 days after the date of receipt, whichever occurs later.
7. Identification of an unbilled materiel receipt aged at least 120 days from the date of receipt (for commands using a shorter aging period, the condition applies when the shorter period has passed).	Send a request for billing status.
8. Receipt of a bill for materiel recorded as non-reimbursable.	Record the receipt as reimbursable and process the bill.

Table 34-27. Duplicate Billing

Condition	Action
1. Receipt of a DFAS-IN uncleared interfund transactions list identifying an SBR citing the BOAC of a supported activity.	Send to DAAS an inquiry record (QBI). If the DAAS responds it has no record of the bill, check the inquiry record for correctness. If the inquiry record is incorrect, send a corrected record. If the record is correct, send a request for billing adjustment to seller (DIC "FAE").
2. Receipt of a reply to a request for billing adjustment (Table 34-14) indicating that the request is incorrectly prepared, and	
a. The reply is correct.	Send a corrected request for billing adjustment.
b. The reply is incorrect.	Send a followup request for billing adjustment with a letter explaining that the request is correctly prepared.
3. Receipt of a reply to a request for billing adjustment indicating the billing office cannot or will not furnish the requested copy of the bill when the request was sent within the record retention period and the bill was not routed through the DAAS.	Report the request in a schedule of outstanding requests for billing adjustment.
4. Non-receipt of a requested copy of a bill or a reply to a request for billing adjustment within 60 days of the action date of the request.	Send a followup request for billing adjustment.
5. Non-receipt of a requested copy of a bill or a reply to a followup request or billing adjustment within 30 days of the action date of the followup request.	Same as 3 above.
6. Non-receipt of a requested copy of a bill within 60 days of the action date of a followup request for a billing adjustment when the request has not been reported in a schedule of outstanding requests for billing adjustment.	Same as 3 above.

Table 34-28. Corrective Actions for Uncleared Interfund Transactions

Condition	SBR received	SBR applicable	IACR submitted	Corrective action
Uncleared SBR	No	Uncertain	No	For bills from wholesale-level supply sources, send request for bill to DAAS. Bills from retail-level sources, send request for bill to billing office.
Uncleared SBR	Yes	No	No	Contact office to which bill was sent. Contact DFAS-IN 60 days later if condition persists.
Uncleared SBR	Yes	Yes	No	Process IACR.
Uncleared SBR and IACR	Yes	In part	IACR submitted for applicable DBRs; not submitted for inapplicable DBRs	Contact office to which constructed SBR was sent. Contact DFAS-IN 60 days later if condition persists.
Uncleared SBR	Yes	Yes	Incorrectly prepared	Process reversal and corrected IACRs.
Uncleared SBR	Yes	Yes	Yes	Advise DFAS-IN of condition.
Uncleared SBR	Yes	Yes	Yes, but listing shows "FS1" and "FS2" records with same amount and billing office DODAAC but with different bill numbers	Submit IACR for each FS* record.
Uncleared SBR	Yes	Yes	Listing shows two "FS1" records from GSA with same billing amount. office DODAAC and bill number but with different amounts and IACR submitted for only one	Process IACR for the second
Uncleared IACR	Yes	Yes	Records indicate duplicate IACR submitted	Process reversal IACR.
Uncleared IACR	Yes	Yes	Yes	Request billing office report seller record. Contact DFAS-IN 60 days later if condition persists.
Uncleared SBR	Yes	(¹)	Yes or No	Request billing office reverse duplicate seller record. Contact DFAS-IN 60 days later if condition persists.

NOTE:

¹ Listing shows two or more records with same amount and BOAC (bill number same or different).

Table 34-29. Review Procedures for Request for Billing Adjustments or Billing Status

Billing Office:

1. Are all bills from billing offices of wholesale-level supply sources, exclusive of requested duplicate bills, transmitted through the DAAS? (This includes manually prepared bills.) Are requested duplicate bills mailed to the office designated by the recipient of BSC in the requests?
2. When requests for billing adjustment are received that pertain to bills routed through the DAAS, are they rejected with BSC "AK"?
3. When requests for billing adjustment or billing status are received that are applicable to other identifiable billing offices--
 - a. Are the requests forwarded to these offices?
 - b. Is the billed office advised of the correct billing office?
4. Are billing records that can quickly provide complete duplicate bills maintained for 1 year after the month of billing?
5. Are correctly prepared, applicable requests for billing adjustment or billing status honored if they are received within the 1-year record retention period? (The question does not apply to requests for billing adjustments for bills routed through the DAAS.)
6. Are adjustment bills correctly prepared, are the applicable requests for billing adjustment--
 - a. received within the 1-year record retention period, and
 - b. are the supporters detail bills identified?
7. Are adjustment bills issued without regard to the 1-year record retention period for all approved product discrepancy reports?
8. Are replies furnished in response to all requests for billing adjustment or billing status?
9. Are most replies to requests for billing adjustment or billing status dispatched within 30 days of receipt of the requests?
10. Are all replies to requests for billing adjustment or billing status dispatched within 60 days of receipt of the requests?
11. Are replies to requests for billing adjustment or billing status prepared in the prescribed format?
12. For billing offices of wholesale-level supply sources, are replies to DoD requests for billing adjustment or billing status sent through DAAS?
13. For billing offices of retail-level supply sources, are replies to requests for billing adjustment or billing status addressed to the activity designated by the recipient of status code in the requests?
14. Are requested duplicate bills assigned the same bill number as the original bill (shown in record positions 54-58 of the request for billing adjustment)?
15. Do adjustment bills reflect the year and month of credit current at the time they are prepared?
16. When requests for billing adjustment are granted, are adjustment bills processed in the next billing cycle?
17. Are adjustments of retail loss allowances processed with adjustment bills when such allowances, as originally issued, require adjustment?
18. Are adjustment bills and adjustments of retail loss allowances properly reflected in the billing office's RCS TREAS-1061 report?

Billed Office:

1. When bills are received that are totally or partially inapplicable--
 - a. Are the bills forwarded to the appropriate bill-to office (or offices) with a transmittal letter explaining that they were misdirected?
 - b. Are constructed SBRs prepared when multiple bill-to offices are involved?
 - c. Is the DFAS-IN uncleared interfund transactions list monitored to assure that the bills are processed?
2. When the amount in the SBR does not equal the sum of the amounts in the corresponding DBRs, is a copy of the bill obtained from the supporting communication center or from the DAAS?
3. When unprocessed bills citing the billed office's DODAAC appear in the DFAS-IN uncleared interfund transactions list, are DIC "QB1" inquiries submitted to the DAAS?

Table 34-29. Review Procedures for Request for Billing Adjustments or Billing Status (continued)

Billed Office: (continued)

4. When reimbursable materiel receipts remain unbilled 120 days after posting, are requests for billing status submitted?
5. Are requests for billing adjustment submitted for seemingly erroneous detail bills when the extended value of the error is believed to exceed the applicable minimum dollar limit?
6. When product discrepancy reports are involved, are requests for billing adjustment submitted only when--
 - a. Notification is received directly from the billing office or indirectly from the discrepancy reporting activity that an adjustment has been granted, and
 - b. An adjustment bill is not received within 60 days of receipt of the notification?
7. Do requests for billing adjustment or billing status cite the applicable recipient of status code?
8. Are requests for billing adjustment or billing status sent through the DAAS when they are directed to billing offices of wholesale-level supply sources?
9. Are requests for billing adjustment or billing status prepared in the prescribed format?
10. Are corrected requests for billing adjustment or billing status submitted when billing offices correctly advise that the original requests are incomplete or contain erroneous data?
11. Are followup requests for billing adjustment or billing status submitted when neither a billing office response nor an adjustment or copy of requested bill is received within 60 days of the action date of the initial request?
12. Are outstanding requests for billing adjustment reported in schedules of outstanding requests for billing adjustment when--
 - a. Billing offices, in the opinion of the billed office, improperly deny requests for adjustment bills?
 - b. Billing offices respond that they cannot or will not furnish requested bills?
 - c. Billing offices respond that requested bills will be issued but the bills are not received within 60 days of the action date of the response?
 - d. Billing offices do not respond to initial or followup requests and do not issue requested bills within 30 days of the action date of the followup request?
13. Are all outstanding requests for billing adjustment that are, as of the last day of the accounting period, at least 120 days old--whether or not responded to by the billing office--reported in a schedule of outstanding requests for billing adjustment?
14. Are qualifying transactions reported in successive schedules of outstanding requests for billing adjustment until clearance is effected (either through receipt of bills or billing status or through DFAS-IN or MACOM-regional directed actions)?
15. Are schedules of outstanding requests for billing adjustment--
 - a. Submitted monthly (including negative reports submitted when there are no qualifying transactions)?
 - b. Prepared in the prescribed format?
 - c. Submitted with all supporting documents?
 - d. Prepared individually for each fund account and each billing office involved?
 - e. Accompanied, when applicable, by narrative descriptions of billing offices that consistently fail to respond or are late in responding to requests for billing adjustment or billing status?
 - f. Submitted to the AO/DAO (not to the DFAS-IN)?
16. Regarding the interfund suspense accounts--
 - a. Are detail bills suspended when the request for billing adjustment cites BAC 11-15 or 17-20?
 - b. Are suspense account records updated prior to month-end reporting when adjustment bills or justified refusals to grant adjustment are received during the month?
 - c. Are all current month and cumulative transactions affecting the suspense account properly reflected in the RCS CSCFA-304 reports?

AO/DAO:

1. Are disputed intracommand requests for billing adjustment resolved within the command?

Table 34-29. Review Procedures for Request for Billing Adjustments or Billing Status (continued)

AO/DIAO: (continued)

2. Are requested bills sought from subordinate billing offices or from other MACOMs for all intra-Army requests reported in subordinate billed offices' schedules of outstanding requests for billing adjustment when--
 - a. The schedules are prepared as prescribed in this regulation,
 - b. The available documentation indicates the billed offices completed all prescribed actions in the manner and at the intervals specified, and
 - c. The record retention period has not expired?
3. Are outstanding requests for billing adjustment reported to the DFAS-IN when--
 - a. The requested bill is not received within 30 days of the date of the request, and
 - b. The record retention period has not expired?
4. Are outstanding requests reported to DFAS-IN in schedules of outstanding requests for billing adjustment prepared as prescribed in this regulation and submitted with all available supporting documents?
5. Are corrective measures taken with regard to transactions identified in subordinate billed offices' schedules of outstanding requests for billing adjustment when--
 - a. A billed office reports a suspense account balance over 120 days old in its Analysis of Balance in Suspense (DA Form 2947-R) but fails to submit a supporting schedule?
 - b. The documentation received with a schedule indicated that the billed office failed to take all prescribed action in the manner and at the intervals specified?
6. When the record retention period has elapsed and billed office or combined billed office/AO/DIAO efforts to obtain requested bills have been unsuccessful (or have not been attempted), are subordinate billed offices directed to--
 - a. Cease reporting the requests in their schedule of outstanding requests for billing adjustment?
 - b. Absorb suspended bills as prescribed in this regulation (when adjustment bills are not received)?
 - c. Record summary charges or credits and matching obligation adjustments, and report the amounts in their ensuing RCS CSCFA-304 report (when duplicate bills are not received)?
7. When the record retention period has not elapsed and subordinate billing offices have indicated that they are unable to furnish requested bills in response to correctly prepared requests for billing adjustment, are these offices directed to--
 - a. Reverse previously reported summary charges or credits and include the reversals in their ensuing RCS TREAS-1061 reports (when the offices are unable to furnish duplicate bills)?
 - b. Process adjustment bills using the information contained in the requests (when the offices are unable to furnish adjustment bills)?
8. In addition to the actions described in the question above, are other corrective measures taken when advice is received from subordinate billed offices, other DAO/DIAO, DFAS-IN, or other sources, that subordinate billing offices have failed to comply with the billing procedures prescribed in this regulation?